

Section 2 CA Business e-file Program Information

2.1 Acceptable Forms and Occurrences for CA Business e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/Schedule	Name	Maximum Number of Forms
Form 100	CA Corporation Franchise or Income Tax Return	1
FTB 3523	Research Credit	1
FTB 3540	Credit Carryover Summary	1
FTB 3548	Disabled Access Credit for Eligible Small Businesses	1
FTB 3805E	Installment Sale Income	Unlimited
FTB 3805Q	Net Operating Loss (NOL) Computing and NOL and Disaster Loss Limitation - Corp	Unlimited
FTB 3805Z	Enterprise Zone Deduction and Credit Summary	Unlimited
FTB 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	Unlimited
FTB 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	Unlimited
FTB 3809	Targeted Tax Area Deduction and Credit Summary	Unlimited
FTB 3885	Corporation Depreciation and Amortization	1
FTB 5806	Underpayment of Estimated Tax by Corporations	1
SCH D-1	Sales of Business Property	1
SCH H	Dividend Income Deduction	1
SCH P	Alternative Minimum Tax and Credit Limitations - Corporations	1
SCH R	Apportionment and Allocation of Income	1
Supplemental SCH R	Supplemental Apportionment and Allocation of Income	Unlimited

2.2 Acceptable Federal Forms for CA Business e-file

Form/Schedule	Maximum Number of Forms
Form 970	1
Form 972	Unlimited
Form 973	1
Form 982	1
Form 3800	1
Form 4136	1
Form 4255	Unlimited
Form 4466	1
Form 4562	Unlimited
Form 4626	1
Form 4684	Unlimited
Form 4797	Unlimited
Form 5452	1
Form 5884	Unlimited
Form 6198	Unlimited
Form 6252	Unlimited
Form 6478	Unlimited
Form 6765	Unlimited
Form 6781	1
Form 8050	1
Form 8082	1
Form 8271	Unlimited
Form 8275	Unlimited
Form 8275-R	Unlimited
Form 8283	Unlimited
Form 8586	Unlimited
Form 8594	Unlimited
Form 8609	Unlimited
Form 8611	Unlimited
Form 8697	Unlimited

Form/Schedule	Maximum Number of Forms
Form 8716	1
Form 8810	1
Form 8820	Unlimited
Form 8824	Unlimited
Form 8826	Unlimited
Form 8827	1
Form 8830	Unlimited
Form 8832	Unlimited
Form 8834	Unlimited
Form 8835	Unlimited
Form 8838	Unlimited
Form 8844	Unlimited
Form 8845	Unlimited
Form 8846	Unlimited
Form 8847	Unlimited
Form 8860	Unlimited
Form 8861	Unlimited
Form 8866	1
Form 8874	Unlimited
Form 8881	Unlimited
Form 8882	Unlimited
Form 8884	Unlimited
Form 8886	Unlimited
Form T (Timber)	Unlimited
Schedule A (Form 8609)	Unlimited
Schedule D (Form 1120)	1
Schedule H (Form 1120)	1
Schedule M-3 (Form 1120)	1
Schedule N (1120)	1
Schedule PH (Form 1120)	1

2.3 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Fiscal year returns
- Returns filed with foreign addresses

2.4 Exclusions to Business e-file

We exclude the following returns from CA Business e-file:

- Returns from business taxpayers, preparers, or transmitters who have not been accepted as participants in California's Business e-file Program
- Amended returns (Form 100X)
- Prior year returns
- Combined returns
- Water's Edge returns (Form 100W)
- Partnership returns (Form 565)
- Sub-S Corporation returns (Form 100S)
- Limited Liability Company returns (Form 568)
- Fiduciary returns (Form 541)
- Returns covering multiple tax periods
- Bankruptcy returns
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

2.5 Paper Forms

We use the following paper forms in our e-file Program:

- FTB 3586, *Voucher for Corp e-filed Returns*, used by e-file taxpayers who owe a balance and choose to pay by check. See section 8.0 for an example
- FTB 8453-C, *California e-file Return Authorization for Corporations*, used by e-file taxpayers to sign their returns. See section 3.0 for an example

2.6 Plans for Expansion of CA Business e-file

The following forms and types are planned for addition to the CA Business e-file Program in future years:

- 2007/2008 – Form 565 Partnership returns, Form 100S Sub-S Corporation returns, Form 568 Limited Liability Company returns, and Form 100 Combined returns.
- 2009 – Form 541 Fiduciary returns